

Edgar Filing: NITCHES INC - Form RW

NITCHES INC  
Form RW  
August 04, 2006

**NITCHES, INC.**  
**10280 Camino Santa Fe**  
**San Diego, California 92121**

August 3, 2006

**VIA EDGAR**

Mr. H. Christopher Owings, Assistant Director  
U. S. Securities and Exchange Commission  
Division of Corporate Finance  
One Station Place  
701 First Street, N.E.  
Washington, D.C. 20002

**Re: Nitches Inc.**  
**Registration Statement on Form S-1**  
**Filed June 21, 2006**  
**File No. 333-135477**

Mr. Owings:

This letter constitutes Nitches, Inc.'s request to withdraw the above referenced Registration Statement under Rule 477 of Regulation C promulgated under the Securities Exchange Act of 1933, as amended (the "Act").

The Registration Statement related to the issuance of shares in connection with a business combination transaction. We have determined to complete that transaction in a private manner, and to register the resale of the shares.

This letter will serve to confirm that no shares of common stock of Nitches have been or will be issued or sold under the Registration Statement.

Thank you for your assistance in this matter. Please call me at (858) 625-2636 or James Mercer of Duane Morris LLP, counsel to Nitches, at (619) 744-2209 if you have any questions, or if I can be of any assistance.

Sincerely,

/s/ Steven P. Wyandt

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Chief Executive Officer